IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

FRIDAY, THE 7TH DECEMBER 2007 / 16TH AGRAHAYANA 1929

WP(C).No. 36365 of 2007(D)

PETITIONER:

M/S. FRONT LINE ASSOCIATES,
REP. BY ITS MANAGING PARTNER, SURESH, 93/1603-B,
ELAVANAL ENCLAVE, KANNANTHODATH LANE,VALANJAMBALAM
ERNAKULAM-682 016.

BY ADV. SRI.C.K.SREEJITH

RESPONDENTS:

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1. S.T.O. (ENQUIRY) C.T.C.P. WALAYAR,
PALAKKAD DISTRICT.

2. THE DEPUTY COMMISSIONER OF (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

3. THE STATE OF KERALA,
REP. BY ITS SECRETARY, DEPARTMENT OF TAXES,
GOVERNMENT SECRETARIAT, TRIVANDRUM.

4. INSPECTING ASSISTANT COMMISSION,
COMMERCIAL TAXES, ERNAKULAM.

BY GOVERNMENT PLEADER SRI GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 07/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

W.P.(C) 36365 OF 2007

Dated: December 7, 2007

JUDGMENT

Petitioner has filed Ext. P1 appeal aggrieved by the order of assessment for the year 2006-07. The appeal was filed belatedly and hence Ext. P2 application for condonation of delay, Ext. P3 application for early hearing and also Ext. P4 application for stay are also filed. While there has not been any progress in the matter, revenue recovery proceedings have been initiated by Ext. P5 and hence this writ petition has been filed.

2. In a situation like this, ordinarily this court would have straight away directed to pass orders on the stay petition. But that cannot be done in this case since the delay has not been condoned and hence there is no valid appeal. Therefore I direct that the 2nd respondent, the appellate authority, shall take up and consider Ext.P2 application for condonation of delay and depending upon the decision on Ext.P2, orders will be passed on Ext.P4 application for stay filed by the petitioner along with Ext.P1 appeal. The orders on Exts.P2 and P4 shall be passed by the 2nd respondent within 3 weeks of production of a copy of this judgment. In the meanwhile further proceedings pursuant to Ext.P3 shall be deferred for a period of 4 weeks.

Petitioner shall produce a copy of this judgment before the 2nd respondent for compliance.

ANTONY DOMINIC, JUDGE

mt/-